AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

- 1. (Cancelled).
- 2. (Cancelled).
- 3. (Previously Presented) A series of die sets used in a method for manufacturing a hollow rack shaft, said series comprising:

a first die set for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular bottom portions, said first die set having a pair of dies with a pressing surface inclined in a longitudinal direction of said gutter-like shaped workpiece relative to a pressing surface of a second pair of dies so as to cancel elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from a second die set; and

said second die set for forming a row of rack teeth on said flat bottom portion of said gutter-like shaped workpiece, said second die set providing a complementary surface to said semi-circular bottom portions.

4. (Previously Presented) A series of die sets used in a method for manufacturing a hollow rack shaft, said series comprising:

a first die set for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of

said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular bottom portions; and

a second die set for forming a row of rack teeth on said flat bottom portion of said gutter-like shaped workpiece, said second die set providing a complementary surface to said row of rack teeth formed on said flat bottom portion and said second die set including a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel longitudinal elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from said second die set.

5.-14. (Cancelled).

15. (Previously Presented) A method for manufacturing a hollow rack shaft, said method comprising:

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular bottom portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-like shaped workpiece; and

a third step for forming said gutter-like shaped workpiece into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other;

wherein a die set used in said second step provides a complementary surface to said semi-circular bottom portions and a pressing surface of a pair of dies is inclined in a longitudinal direction of said gutter-like shaped workpiece relative to a pressing surface of a second pair of dies used in said first step so as to cancel elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from said die set.

16. (Currently Amended) A method for manufacturing a hollow rack shaft, said method comprising:

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular bottom portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-like shaped workpiece; and

a third step for forming said gutter-like shaped workpiece into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other;

wherein a die set used in said second step provides a complementary surface to a row of rack teeth formed on said flat bottom portion and said die set includes a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel longitudinal elastic recovering of said gutter-like shaped workpiece when said gutter-like shaped workpiece is removed from said die set.

- 17. (Previously Presented) The series of die sets according to claim 3, wherein said gutter-like shaped workpiece is formed into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other.
- 18. (Previously Presented) The series of die sets according to claim 4, wherein said gutter-like shaped workpiece is formed into a hollow shape by bending said leg-like side walls by butting edges of said leg-like side walls to each other.